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Dated: 6/6/06

Signature: *Lisa A. Calder*

(Lisa A. Calder)

Docket No.: 1801270.00124US1
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Jason Souloglou et al. Confirmation No.: 5417
Application No.: 09/827971 Art Unit: 2192
Filed: April 6, 2001 Examiner: C. C. Chow
Title: PROGRAM CODE CONVERSION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 7, 2006, please amend the above-identified U.S. patent application as follows:

Remarks/Arguments begin on page 2 of this paper.